

1979 S.C. Op. Atty. Gen. 11 (S.C.A.G.), 1979 S.C. Op. Atty. Gen. No. 79-5, 1979 WL 29011

Office of the Attorney General

State of South Carolina

Opinion No. 79-5

January 9, 1979

**\*1 SUBJECT: Property Tax—Date Taxable Status of Property Determined and No Abatement When Taxable and Later Moved**

A motor vehicle within the State and Richland County and subject to taxation on December 31, 1977 is taxable for 1978 notwithstanding subsequent removal. The tax assessed on such a vehicle cannot be abated because of the removal.

TO: Honorable Patricia T. Antley  
Richland County Auditor

**QUESTION:**

An individual has purchased license tags in the Fall of 1977. In January 1978 he moved to Georgia and purchased tags there, also paying, in effect, Georgia property tax at that time. Since his name is on the December 31, 1977 highway department list for South Carolina, he receives a personal property tax bill from our office. Thus he would pay property taxes for both states. Are we permitted to abate the South Carolina taxes with proper documentation of Georgia residence and tag purchase?

**APPLICABLE LAW:**

Section 12–37–900.

**DISCUSSION:**

It is assumed for purposes of this Opinion that the property was in this State, in Richland County and taxable on December 31, 1977. Under such circumstances, the motor vehicle is subject to taxation for 1978. Section 12–37–900 requires that a person list the ‘personal property possessed by him, or under his control, on the thirty-first day of December next preceding, \* \* \*.’

The taxable status of the property is determined on that date and the fact that the property is subsequently moved from the State does not affect the tax liability.

‘If a Charleston taxpayer had bought an automobile on Christmas Day, 1974, and that automobile had been totally destroyed on New Year's Day, he would, none the less, be liable to pay property tax for the entire year 1975. On the other hand, if he had bought an automobile on January 2, 1975, he would owe no personal property tax on that for the year 1975. In an ideal state, it would probably be well to levy the personal property tax on a daily basis. However, this would be an administrative impossibility. Under our taxing system, there have always been inequalities and inequities resulting from the fact that the tax for an entire year is contingent under Sec. 65–1644 on possession or control on the 31st day of December next preceding the tax year in question.’ [Atkinson Dredging Co. v. W. O. Thomas, Jr.](#), 266 S. C. 361, 223 S. E. 2d 592. See also [George F. Hazelwood Company v. J. Stanley Pitsenbarger](#), 149 W. Va. 485, 141 S. E. 2d 314, app. dism. 382 U. S. 201, 86 S.Ct. 392, 15 L.Ed. 2d 268. (Want of substantial federal question.)

**CONCLUSION:**

A motor vehicle within the State and Richland County and subject to taxation on December 31, 1977 is taxable for 1978 notwithstanding the removal. The tax assessed on such a vehicle cannot be abated.

Joe L. Allen, Jr.  
Deputy Attorney General

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